

**STATE TAX COMMISSION OF MISSOURI**  
**MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES**

Approved 11/02/2021  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 10/19/2021

**Time:** 1:30 p.m.

**Place:** 421 East Dunklin Street  
DOLIR Training Room 1 South and  
Webex Conference Call

**Recess/Reconvene Notes:**

► **Members Present:**

- Gary Romine (GR), Chairman
- Victor Callahan (VC), Commissioner
- Will Kraus (WK), Commissioner

**Staff/Others Present:**

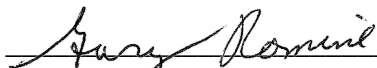
S. Jacobs (SJ), Administrative Secretary  
R. Schad (RS), Appraisal and Assessment  
Manager, Original Assessment  
J. Schmidt (JS), Appraisal and Assessment  
Manager, Local Assistance  
J. Smith (JLS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel


► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- GR called the meeting to order at 1:30 p.m.
- WK made a motion to close a portion of the meeting to discuss personnel matters per Sections 610.021(2) and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 2:04 p.m. WK made a motion to reopen the meeting at 3:18 p.m. VC seconded the motion. The meeting reopened at 3:18 p.m.
- WK made a motion to adjourn the meeting at 3:18 p.m. The motion was seconded by VC. The meeting was adjourned at 3:18 p.m.

  
\_\_\_\_\_  
Gary Romine, Chairman

  
\_\_\_\_\_  
Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 10/18/2021

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, OCTOBER 19, 2021

PLACE: OFFICE OF THE STATE TAX COMMISSION  
421 East Dunklin Street  
DOLIR Training Room 1 South  
Jefferson City, MO 65101  
and  
WEBEX MEETING/CONFERENCE CALL

#### WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=m4cfc84b63ff8cb88bdf9be61340f615>

Meeting number (access code): 177 777 6151 Meeting password: aMQH9P3NQ2K

#### **Join from a video system or application**

Dial [1777776151@stateofmo.webex.com](https://stateofmo.webex.com)

You can also dial 173.243.2.68 and enter your meeting number.

#### **Tap to join from a mobile device (attendees only)**

[+1-650-479-3207](tel:+16504793207).,[1777776151##](tel:+16504793207) Call-in toll number (US/Canada)

#### **Join by phone**

1-650-479-3207 Call-in toll number (US/Canada)

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, October 19, 2021

1:30 p.m.

### **I. Original Assessment Appeals**

- A. 21-001 – Southwest Airlines Company Stipulation
- B. 21-002 – United Airlines, Inc. Stipulation

### **II. Original Assessment Certification**

- A. Document #9 (Attachments 9A – 9C) – 2021 Amended Certification of Commercial Aircraft Owned by Airlines

### **III. Stipulations**

- A. Exhibit A., 1 – 6

### **IV. Dismissals**

- A. Exhibit B., 1 and 2

### **V. Form 11s**

- A. Exhibit C., 1 – 3

### **VI. Form 11 Amended**

- A. Exhibit D., 1

### **VII. Form 11As**

- A. Exhibit E., 1 – 13

### **VIII. Form 11As Amended**

- A. Exhibit F., 1 and 2

### **IX. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meeting of the State Tax Commission dated October 5, 2021, and Closed Meeting Minutes dated October 5, 2021)
- C. Section Update
- D. Agricultural Productivity Hearing Notice and Invitation List

### **X. Legal**

- A. Section Update

### **XI. Local Assistance**

- A. Section Update

### **XII. Original Assessment**

- A. Section Update

### **XIII. Property Tax/Legislative Items**

### **XIV. Commission Comments**

**XV. Closed Session**

A. Personnel – Sections 610.021(3) and (13)<sup>1</sup>

**XVI. Open Session**

**XVII. Adjournment**

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to  
Section 610.021, RSMo. 2004

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic:** Original Assessment Appeal – 21-001 – Southwest Airlines Company Stipulation

**Motion(s)/Comments:** ASW presented the signed stipulation for appeal 21-001, Southwest Airlines Company. VC made a motion to approve the signed stipulation for appeal 21-001, Southwest Airlines Company. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Original Assessment Appeal – 21-002 – United Airlines, Inc. Stipulation

**Motion(s)/Comments:** ASW presented the signed stipulation for appeal 21-002, United Airlines, Inc. VC made a motion to approve the signed stipulation for appeal 21-002, United Airlines, Inc. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Original Assessment Certification – Document #9 (& Attachments 9A – 9C) – 2021 Amended Certification of Commercial Aircraft Owned by Airlines

**Motion(s)/Comments:** RS presented the 2021 Amended Certification of Commercial Aircraft Owned by Airlines as illustrated on Document #9 dated October 19, 2021, and all corresponding attachments 9A – 9C. VC made a motion to approve the 2021 Amended Certification of Commercial Aircraft Owned by Airlines and corresponding attachments 9A – 9C. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Stipulations

**Motion(s)/Comments:** ASW presented the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. VC made a motion to approve the Stipulations on Exhibit A. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Victor Callahan, Commissioner**

- Yea
- Nay
- Abstain

**Will Kraus, Commissioner**

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:  
 Date: Time: Place:

Specific directions for the interim period:

**Topic:** Dismissals

**Motion(s)/Comments:** ASW presented the Dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. VC made a motion to approve the Dismissals on Exhibit B. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Victor Callahan, Commissioner**

- Yea
- Nay
- Abstain

**Will Kraus, Commissioner**

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:  
 Date: Time: Place:

Specific directions for the interim period:

**Topic:** Form 11s

**Motion(s)/Comments:** SJ presented the Form 11s that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11s on Exhibit C. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Victor Callahan, Commissioner**

- Yea
- Nay
- Abstain

**Will Kraus, Commissioner**

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:  
 Date: Time: Place:

Specific directions for the interim period:

**Topic:** Form 11 Amended

**Motion(s)/Comments:** SJ presented the Form 11 Amended that was ready for approval, which was listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11 Amended on Exhibit C. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Form 11As

**Motion(s)/Comments:** SJ presented the Form 11As that were ready for approval, which were listed on Exhibit E. of the agenda. VC made a motion to approve the Form 11As on Exhibit E. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Form 11As Amended

**Motion(s)/Comments:** SJ presented the Form 11As Amended that were ready for approval, which were listed on Exhibit F. of the agenda. VC made a motion to approve the Form 11As Amended on Exhibit F. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Approval of Minutes

**Motion(s)/Comments:** Approval of minutes from the Meeting of the State Tax Commission of Missouri dated October 5, 2021, and Closed Meeting Minutes dated October 5, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated October 5, 2021, and Closed Meeting Minutes dated October 5, 2021. VC seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Agricultural Productivity Hearing Notice and Invitation List

**Motion(s)/Comments:** SJ provided the Commission with a draft Agricultural Productivity hearing notice and the updated list of parties to notify regarding the hearing. WK made a motion to approve the Agricultural Productivity hearing notice and the updated list. VC seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Personnel Item – Tina Litton

**Motion(s)/Comments:** SJ presented the Commission a request from Tina Litton for a medical leave of absence from October 13, 2021, through November 15, 2021. The Commission discussed the request. WK made a motion to approve the request for Ms. Litton’s leave of absence request from October 13, 2021, through November 15, 2021. VC seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**



**Topic:** Administration Section Update

**Motion(s)/Comments:** SJ presented the Administration Section Update and discussed the section progress and projects.

**Informational Meeting, No Vote Taken:**

**Topic:** Legal Section Update

**Motion(s)/Comments:** ASW presented the Legal Section Update regarding the status of various Legal projects, goals, and schedules for the Senior Hearing Officers for the upcoming weeks.

**Informational Meeting, No Vote Taken:**

**Topic:** Local Assistance Section Update

**Motion(s)/Comments:** JS presented the Local Assistance Section Update and discussed the progress for the 2021 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Section Update

**Motion(s)/Comments:** RS presented the Original Assessment Section Update and discussed the progress for the 2022 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments – Missouri Association of Counties Invitation

**Motion(s)/Comments:** GR presented an invitation from Missouri Association of Counties (MAC) received by the Commission. GR stated that he would attend the President's Reception and Banquet on Monday, November 22, 2021. VC and WK declined the invitation. The Commission instructed SJ to respond to the invitation on their behalf. This item was not listed on the agenda as it was received that morning in the mail.

**Informational Meeting, No Vote Taken:**

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	20-79026	Sarah Hagedorn QTIP Trust	Platte	\$938,898	\$568,655 Res \$850 Ag	#VALUE!	2020
2	21-79002	Sarah Hagedorn QTIP Trust	Platte	\$630,637	\$568,655 Res \$850 Ag	#VALUE!	2021-2022
3	21-79008	Platte Valley Bank of Missouri dba Central Bank of Missouri Platte City	Platte	\$1,432,000	\$1,110,720	22.44%	2021-2022
4	21-79017	ARC TSKCYMO001 LLC	Platte	\$6,988,272	\$6,892,800	1.37%	2021-2022
5	21-79018	ARC TSKCYMO001 LLC	Platte	\$686,816	\$633,600	7.75%	2021-2022
6	21-79019	ARC TSKCYMO001 LLC	Platte	\$4,804,912	\$4,473,600	6.90%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-10388	Arch STL Property	St. Louis
2	21-62500	Ruth Wood	Jasper

Exhibit C. – Form 11s

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11s</b>													
1	Cape Girardeau	702,749,520	0.40%	24,527,960	-1.27%	360,664,365	-1.04%	101,582,201	7.05%	245,527,809	11.29%	1,435,051,855	4.41%
2	Mississippi	57,287,520	-0.03%	28,418,250	0.23%	22,807,770	0.97%	7,761,310	-10.35%	51,625,185	8.11%	167,900,035	2.70%
3	St. Louis	18,372,915,610	8.39%	6,303,230	-1.72%	6,980,823,650	3.10%	1,386,762,630	-5.91%	2,483,609,171	7.14%	29,230,414,291	6.78%

Exhibit D. – Form 11 Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11 AMENDED</b>													
1	Carter	41,731,172	7.80%	3,062,600	4.71%	18,494,770	8.89%	2,870,547	72.58%	17,086,886	10.68%	83,245,975	12.09%

Exhibit E. – Form 11As

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11As</b>													
1	Andrew	159,239,290	1.86%	17,306,770	0.17%	20,530,754	1.75%	6,898,341	47.29%	68,195,015	14.10%	272,170,170	6.56%
2	Benton	162,824,170	11.54%	16,604,460	6.85%	40,633,898	7.28%	4,143,754	-7.04%	71,111,410	15.45%	295,317,692	12.82%
3	Butler	299,160,210	4.56%	19,174,580	-0.17%	178,904,389	0.50%	33,640,932	-10.65%	103,629,158	10.59%	634,509,269	4.52%
4	Carroll	43,813,160	-1.10%	26,015,378	-0.50%	16,822,260	-2.19%	3,190,370	-3.42%	33,454,680	7.01%	123,295,848	2.37%
5	Chariton	47,977,530	0.76%	20,646,070	0.12%	15,424,032	3.48%	6,130,073	21.73%	41,705,990	9.61%	131,883,695	5.68%
6	Christian	1,002,709,050	10.61%	9,102,390	-0.37%	205,629,020	2.31%	27,072,778	4.05%	245,851,808	12.14%	1,490,365,046	12.23%
7	Cooper	112,683,935	5.42%	15,488,120	1.93%	47,775,202	-0.39%	10,371,452	-6.03%	53,551,009	14.29%	239,869,718	7.23%
8	Gentry	35,082,600	1.86%	16,101,340	0.19%	18,920,450	2.12%	5,784,310	46.16%	27,119,301	14.25%	103,008,001	8.04%
9	Harrison	39,529,910	1.05%	22,031,350	0.10%	20,831,570	-2.33%	8,052,340	2.81%	33,074,875	7.08%	123,520,045	3.57%
10	Laclede	209,586,050	1.17%	12,856,920	2.28%	107,909,750	5.71%	38,274,759	4.66%	95,937,847	14.29%	464,565,326	6.26%
11	Putnam	49,991,829	5.76%	16,576,552	0.42%	8,612,615	1.69%	2,064,730	1.74%	21,827,655	7.79%	99,073,381	6.17%
12	Scott	205,550,760	3.23%	18,006,600	0.13%	83,540,040	-0.81%	49,050,507	5.36%	127,747,680	9.23%	483,895,587	4.84%
13	Wayne	61,525,530	-0.23%	4,368,740	2.43%	24,438,890	0.18%	11,987,731	4.46%	31,271,706	8.39%	133,592,597	3.11%

Exhibit F. – Form 11As Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11As AMENDED</b>													
1	Clinton	187,818,225	10.02%	18,546,236	-0.02%	24,769,958	3.08%	5,464,930	36.11%	66,741,470	15.24%	303,340,819	12.52%
2	Howard	58,273,260	-0.34%	14,250,570	-0.11%	11,185,588	-2.39%	3,067,966	27.23%	36,029,516	14.36%	122,806,900	5.64%